



**GURMAN
JOURNAL**

Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
2023 Mar 31	Trading A/c Dr. To Opening Stock A/c To Purchases A/c To Carriage Inwards A/c To Wages A/c (Ledger balances transferred to the debit of Trading Account)		64,950	22,075 37,500 375 5,000
	Sales A/c Dr. Closing Stock A/c Dr. To Trading A/c (Ledger balances transferred to the credit of Trading Account)		95,000 10,000	1,05,000
	Trading A/c Dr. To Profit & Loss A/c (Gross profit transferred to Profit & Loss Account)		40,050	40,050
	Profit & Loss A/c Dr. To Discount Allowed A/c To Carriage Outwards A/c To Bad Debts A/c To Salaries A/c To Trade Expenses A/c (Ledger balances transferred to the debit of Profit & Loss A/c)		7650	150 600 750 3,600 2,550



Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
	Discount Received A/c Commission Received A/c To Profit & Loss A/c (Ledger balances transferred to the credit of Profit & Loss A/c)	Dr. Dr.	175 2,125	2,300
	Profit & Loss A/c To Capital A/c (Net profit transferred to the Capital Account)	Dr.	34,700	34,700

